

Clerks Supplemental Annual Financial Report (AFR)

Clerks Annual Conference 2013

Supplemental AFR

- The purpose of the form is to enable the county auditor to gather financial information for funds that are not on the county auditor's funds ledger.

Determining Which Additional Funds to Report

- We hope that the Auditor will request the Supplemental AFR for the outside funds
- For funds that do not flow through the auditor's funds ledger
- No longer pick up funds with timing differences



Where is the Supplemental AFR?

- www.in.gov/sboa
- Click on Gateway
- Click on Gateway Annual Report
- Scroll down to Gateway Annual Report Resources
- Here is the link:
<http://www.in.gov/sboa/3700.htm>

Here's What We Found For Clerks in Our Review of Several Audit Reports

- Clerks Trust
- ISETS
- Cash Change
- Petty Cash



Supplemental AFR Contents

- Due Date: to you January 20
- Contact Information
- Fund Name
- Beginning Investment Balance
- Ending Investment Balance
- Beginning Cash Balance
- Other Receipts
- Other Disbursements
- Ending Cash Balance
- Indication of whether or not this is a new fund
- Certification of responsible official

Supplemental AFR

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
Clerks Trust	475,645	2,333,444	2,475,225	333,864
ISETS	56,889	1,989,677	1,920,123	126,443

Supplemental AFR

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Supplemental AFR

Fund Name	Beginning Cash Balance	Other Receipts	Other Disbursements	Ending Cash Balance
Cash Change	500	0	0	500
Petty Cash	300	0	0	300
